

**Illinois Department of Revenue
Regulations**

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METRO-EAST PARK AND RECREATION DISTRICT RETAILERS' OCCUPATION TAX

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AUTHORITY: Implementing the Metro-East Park and Recreation District Act [70 ILCS 1605] and authorized by Section 2505-795 of the Civil Administrative Code of Illinois [20 ILCS 2505/2505-795].

SOURCE: Adopted at 24 Ill. Reg. 18357, effective December 1, 2000; emergency amendment at 38 Ill. Reg. 4099, effective January 22, 2014, for a maximum of 150 days; emergency expired June 20, 2014; amended at 38 Ill. Reg. 14353, effective June 25, 2014.